

**ST. TAMMANY PARISH CONSTABLE OF WARD/DISTRICT 3
COVINGTON, LA**

**As of and for the Year
Ended December 31, 2012**

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438

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MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

ACCOUNTANT'S COMPILATION REPORT

The Honorable Richard E. Moore
St. Tammany Parish Constable of Ward/District 3
Covington, LA

I have compiled the accompanying financial statements-cash basis-for the year ended December 31, 2012, for the St. Tammany Parish Constable of Ward/District 3, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Constable is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements

The Constable has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to St. Tammany Parish Constable of Ward/District 3.

Minda Raybourn

Minda B. Raybourn
Certified Public Accountant

Franklinton, Louisiana
June 16, 2013

ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3
 COVINGTON, LOUISIANA
 STATEMENT OF NET POSITION
 December 31, 2012

	Governmental Activities
Assets	
Cash in Banks	\$ 168
Total Assets	<u>168</u>
Liabilities	
Accounts payable	-
Total Liabilities	<u>-</u>
Net Position	
Unrestricted	168
Total Net Position	<u>\$ 168</u>

See accountant's compilation report.

ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3
COVINGTON, LOUISIANA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2012

Revenues

Garnishments Collected	\$ 240,957
State and Parish Salary	7,200
Fees Collected	<u>28,803</u>
Total Revenues	<u>276,960</u>

Expenditures

Garnishments Paid to Others	<u>226,042</u>
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Net Revenue

50,918

Expenditures

Operating Expenditures	16,179
Materials and Supplies	7,014
Travel and other Charges	9,037
Cost of Equipment Purchased	10,983
Salaries to Constable	7,287
Salaries to other Employees	<u>250</u>
Total Program Expenses	<u>50,750</u>

Increase/Decrease in Net Position

168

Net Position, beginning of year

-

Net Position, end of year

\$ 168

See accountant's compilation report.